

3772-10-21 ~~Jackpot~~Manual game payouts.

(A) “Manual payout” means any payout not paid directly from electronic gaming equipment or a table game and any taxable jackpot.

(B) Each casino operator’s ~~licensee or applicant’s~~ internal controls shall detail the procedures for paying ~~jackpot manual payouts, that are not paid directly from a slot machine or table game.~~ The ~~internal~~ controls shall include the following:

(1) Procedures for ~~V~~erification and documentation of the ~~jackpot manual payout~~ by a ~~licensed employee of the respective departmentn~~ appropriately licensed slot department member, or requirements for detailed information on payout documents that are generated by slot management systems;

(2) Procedures for submission of a ~~casino operator’s~~ ~~jackpot manual payout~~ ~~payout~~ two-part form to the cage;

~~(3) Procedures to ensure that a patron will receive a copy of any jackpot verification forms before the slot machine’s meter or progressive any meter is reset;~~

~~(3) Procedures for processing system overrides or adjustments;~~

~~(4) Procedures for completing and filing required tax forms.~~

~~(5) Procedures for checking the identity of patrons winning taxable payouts against the intercept database.~~

~~(6) Procedures to ensure that the patron signs a manual payout verification form acknowledging the amount to be paid and receives a copy of the signed form;~~

~~(7) Procedures to ensure that a ~~supervisor’s~~ supervisor verifies and signs off on manual payouts ~~involvement in payouts~~ over ten thousand dollars;~~

~~(8) Notification of the surveillance department for manual payouts over ten thousand dollars;~~

~~(9) Procedures for providing security ~~escorts~~ escorts for patrons receiving jackpot manual payouts ~~winning patrons~~;~~

~~(10) Procedures for the daily review of all manual payouts from electronic gaming equipment. The review shall consist of a comparison of the electronic gaming equipment’s recorded manual payout meter with the actual amount paid for each manual payout;~~

~~(11) Procedures for documenting, investigating, and resolving inconsistencies encountered while reviewing manual payouts from electronic gaming equipment. The procedures shall include, but are not limited to:~~

(a) The variance threshold at which an investigation is necessary. The commission shall be notified of variances requiring investigation within one week of the variance discovery;

(b) The procedures for conducting and documenting the investigation; and

(c) Notification to the commission of the investigation results upon completion;

(6) Requirements that the audit department reconcile jackpot payouts; and

(7) Procedures for processing system overrides or adjustments; and

(8) Procedures for completing and filing required tax forms.

(B) Any annuity jackpot games must be submitted for approval to the commission. If applicable, a casino operator licensee or applicant's internal control plan shall detail the payment of any annuity jackpots. Those plans shall include:

(1) Procedures for a winning patron to exercise a cash payout option; and

(2) Procedures for administering any trust agreements created to ensure future cash payments.

(C) Any casino operator licensee offering an annuity jackpot payable over ten or more years may offer a winning patron the option of being paid in a lump sum, in an amount equal to the present value of the face amount of the jackpot, after applying a discounted rate to future payment as determined to be fair by commission.

(D) Any merchandise payout games must be submitted to the commission for approval. If applicable, each casino operator's licensee or applicant's internal control plan shall detail the procedures for merchandise payouts. A casino operator may provide for patrons to receive a cash payment rather than the offered merchandise if approved by the commission. A casino operator shall not offer games that offer annuity or merchandise payouts unless otherwise approved by the Executive Director or the Executive Director's designee.